

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Bremen Public Schools (5480)

Bremen Public Schools (5480)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$4,195,216	\$4,171,455	\$4,191,949	\$4,218,453	0%	1%
Noncertified Salaries (120)	\$432,047	\$516,295	\$541,527	\$555,591	6%	3%
Group Health Insurance (222)	\$614,334	\$593,768	\$559,909	\$522,544	-4%	-7%
Social Security-Certified Employee Retirement (212)	\$306,413	\$304,891	\$304,632	\$312,505	0%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$238,670	\$253,860	\$283,687	\$306,922	6%	8%
Transfer Tuition to Other School Corporations Within the State (561)	\$104,711	\$110,779	\$135,217	\$165,723	12%	23%
Textbooks (630)	\$171,709	\$281,035	\$121,977	\$156,781	-2%	29%
Nonlicensed Employees Temporary Salaries (136)	\$75,087	\$67,695	\$77,833	\$95,895	6%	23%
Stipends (131)	\$0	\$0	\$0	\$94,018	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$65,135	\$66,887	\$61,943	\$58,679	-3%	-5%
Operational Supplies (611)	\$65,578	\$67,254	\$74,857	\$58,139	-3%	-22%
Social Security-Noncertified Employee Retirement (211)	\$35,500	\$41,227	\$43,577	\$46,643	7%	7%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$60,863	\$55,007	\$45,760	\$42,559	-9%	-7%
Purchased Professional and Technical Pupil Services (313)	\$21,089	\$26,390	\$33,372	\$35,708	14%	7%
Public Employees Retirement Fund (214)	\$23,103	\$25,750	\$29,482	\$34,875	11%	18%
Purchased Professional and Technical Instruction Services (311)	\$14,291	\$13,554	\$25,174	\$30,843	21%	23%
Severance/Early Retirement Pay (213)	\$75,963	\$39,435	\$29,085	\$21,578	-27%	-26%
Group Life Insurance (221)	\$20,307	\$20,659	\$20,849	\$21,327	1%	2%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$4,998	\$9,049	\$13,099	\$21,107	43%	61%
Workers Compensation Insurance (225)	\$20,110	\$23,815	\$20,681	\$21,000	1%	2%
Library Books (640)	\$8,026	\$8,301	\$8,186	\$10,838	8%	32%
Licensed Employees Temporary Salaries (135)	\$4,678	\$3,815	\$12,179	\$9,849	20%	-19%
Travel (580)	\$7,417	\$5,957	\$12,410	\$9,358	6%	-25%
Other Purchased Professional and Technical Services (319)	\$22,783	\$26,030	\$11,715	\$3,116	-39%	-73%
Periodicals (650)	\$1,674	\$670	\$2,223	\$2,397	9%	8%
Purchased Professional and Technical Data Processing Services (316)	\$221	\$1,897	\$1,420	\$1,244	54%	-12%
Equipment (730)	\$80,565	\$67,303	\$3,940	\$639	-70%	-84%
Purchased Property Services; Rentals (440)	\$826	\$819	\$640	\$530	-10%	-17%
Purchased Professional and Technical Board of Education Services (318)	\$534	\$366	\$20	\$432	-5%	> 500%
Other Purchased Services (593)	\$5,945	\$3,331	\$2,308	\$178	-58%	-92%
Purchased Professional and Technical Staff Services (314)	\$180	\$0	\$3,390	\$25	-39%	-99%
Terminal Leave (125)	\$0	\$0	\$1,725	\$0	N/A	-100%
Unemployment compensation (230)	\$40,126	\$3,143	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$0	\$1,856	\$0	\$0	N/A	N/A
Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$0	\$0	\$5,473	\$0	N/A	-100%

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Bremen Public Schools (5480)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement Total	\$6,718,100	\$6,812,293	\$6,680,237	\$6,859,496	1%	3%
Student Instructional Support						
Certified Salaries (110)	\$583,931	\$613,719	\$637,429	\$664,759	3%	4%
Noncertified Salaries (120)	\$311,931	\$304,000	\$327,389	\$326,436	1%	0%
Group Health Insurance (222)	\$184,684	\$196,902	\$209,519	\$206,714	3%	-1%
Social Security-Certified Employee Retirement (212)	\$43,981	\$46,189	\$47,679	\$48,701	3%	2%
Teacher Retirement Fund, After 7-1-95 (216)	\$52,534	\$51,602	\$46,737	\$47,561	-2%	2%
Purchased Professional and Technnical Pupil Services (313)	\$36,650	\$45,093	\$48,852	\$39,446	2%	-19%
Public Employees Retirement Fund (214)	\$19,135	\$24,028	\$29,538	\$32,899	15%	11%
Social Security-Noncertified Employee Retirement (211)	\$21,923	\$20,024	\$21,958	\$21,961	0%	0%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$18,188	\$19,065	\$18,536	\$17,699	-1%	-5%
Purchased Professional and Technnical Data Processing Services (316)	\$2,107	\$17,814	\$4,407	\$14,188	61%	222%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,521	\$3,666	\$10,025	\$10,680	43%	7%
Operational Supplies (611)	\$12,488	\$10,660	\$12,346	\$10,673	-4%	-14%
Group Life Insurance (221)	\$4,540	\$4,917	\$5,096	\$5,386	4%	6%
Travel (580)	\$2,948	\$4,058	\$7,550	\$5,117	15%	-32%
Purchased Professional and Technnical Board of Education Services (318)	\$0	\$0	\$0	\$2,535	N/A	N/A
Dues and Fees (810)	\$1,640	\$3,257	\$1,040	\$1,339	-5%	29%
Other Purchased Professional and Technical Services (319)	\$26,383	\$0	\$1,350	\$1,100	-55%	-19%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$100	\$510	\$854	\$567	54%	-34%
Official Bond Premiums (525)	\$325	\$350	\$350	\$350	2%	0%
Other General Supplies (615, 660 to 689)	\$126	\$0	\$0	\$282	22%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$0	\$143	N/A	N/A
Periodicals (650)	\$0	\$199	\$181	\$98	N/A	-46%
Severance/Early Retirement Pay (213)	\$14,529	\$0	\$0	\$0	-100%	N/A
Equipment (730)	\$0	\$0	\$1,679	\$0	N/A	-100%
Licensed Employees Temporary Salaries (135)	\$559	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Staff Services (314)	\$48,500	\$0	\$0	\$0	-100%	N/A
Advertising (540)	\$753	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$0	\$1,500	\$0	\$0	N/A	N/A
Student Instructional Support Total	\$1,390,477	\$1,367,553	\$1,432,514	\$1,458,632	1%	2%
Overhead and Operational						
Noncertified Salaries (120)	\$666,910	\$650,300	\$674,528	\$758,411	3%	12%
Purchased Property Services; Cleaning Services (420)	\$562,979	\$565,105	\$567,704	\$568,806	0%	0%

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Bremen Public Schools (5480)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Light and Power - Other than Heating and Cooling (625)	\$213,702	\$213,628	\$216,813	\$223,842	1%	3%
Food Purchases (614)	\$21,153	\$27,500	\$122,886	\$213,309	78%	74%
Purchased Property Services; Repairs and Maintenance Services (430)	\$132,692	\$133,974	\$161,148	\$170,565	6%	6%
Vehicles (731)	\$157,526	\$86,427	\$0	\$160,120	0%	N/A
Group Health Insurance (222)	\$109,572	\$108,322	\$123,254	\$124,718	3%	1%
Heating and Cooling for Buildings - Gas (622)	\$95,251	\$70,549	\$77,493	\$120,581	6%	56%
Operational Supplies (611)	\$255,524	\$281,072	\$210,483	\$109,617	-19%	-48%
Certified Salaries (110)	\$100,799	\$100,149	\$106,396	\$109,530	2%	3%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$91,147	\$92,647	\$85,846	\$90,500	0%	5%
Gasoline and Lubricants (613)	\$67,574	\$73,605	\$76,041	\$80,901	5%	6%
Social Security-Noncertified Employee Retirement (211)	\$49,862	\$48,052	\$48,699	\$54,388	2%	12%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$45,076	\$39,041	\$77,966	\$52,373	4%	-33%
Public Employees Retirement Fund (214)	\$27,788	\$29,382	\$35,978	\$45,851	13%	27%
Printing and Binding (550)	\$0	\$0	\$0	\$29,177	N/A	N/A
Equipment (730)	\$10,450	\$7,864	\$2,630	\$22,350	21%	> 500%
Utility Services Water and Sewage (411)	\$21,605	\$21,253	\$24,983	\$21,359	0%	-15%
Utility Services Removal of Refuse and Garbage (412)	\$13,133	\$11,244	\$15,152	\$18,180	8%	20%
Travel (580)	\$13,785	\$17,635	\$15,450	\$17,231	6%	12%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$15,932	\$15,787	\$15,736	\$15,543	-1%	-1%
Purchased Property Services; Rentals (440)	\$6,864	\$11,432	\$10,030	\$12,092	15%	21%
Technology Related Professional Development (748)	\$6,153	\$13,250	\$1,754	\$10,066	13%	474%
Board Members Compensation (115)	\$9,833	\$10,000	\$10,000	\$10,000	0%	0%
Telephone (531)	\$16,602	\$21,279	\$19,926	\$9,808	-12%	-51%
Dues and Fees (810)	\$14,382	\$13,667	\$13,776	\$9,743	-9%	-29%
Social Security-Certified Employee Retirement (212)	\$7,770	\$7,766	\$8,253	\$8,794	3%	7%
Postage and Postage Machine Rental (532)	\$6,608	\$7,604	\$10,054	\$8,130	5%	-19%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$0	\$7,264	N/A	N/A
Other Employee Benefits (241 to 290)	\$5,764	\$5,854	\$6,261	\$6,058	1%	-3%
Subawards/Subgrants < \$25,000 - To Other Governmental Units (930)	\$3,636	\$5,095	\$2,974	\$4,292	4%	44%
Tires and Repairs (612)	\$0	\$4,315	\$9,688	\$3,691	N/A	-62%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,024	\$3,005	\$3,198	\$3,286	2%	3%
Other Purchased Professional and Technical Services (319)	\$1,892	\$972	\$7,271	\$3,172	14%	-56%
Purchased Professional and Technical Staff Services (314)	\$2,810	\$3,410	\$3,570	\$3,136	3%	-12%
Group Life Insurance (221)	\$2,577	\$2,609	\$2,767	\$3,074	5%	11%
Advertising (540)	\$3,299	\$2,057	\$1,867	\$2,914	-3%	56%
Stipends (131)	\$0	\$0	\$0	\$2,890	N/A	N/A

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Purchased Professional and Technical Board of Education Services (318)	\$5,914	\$2,363	\$7,304	\$2,789	-17%	-62%
Workers Compensation Insurance (225)	\$5,914	\$2,100	\$2,100	\$2,371	-20%	13%
Bank Service Charges (871)	\$1,150	\$1,281	\$1,223	\$2,061	16%	69%
Purchased Professional and Technical Data Processing Services (316)	\$301	\$1,118	\$1,227	\$1,400	47%	14%
Other Purchased Services (593)	\$0	\$35	\$0	\$1,235	N/A	N/A
Official Bond Premiums (525)	\$975	\$975	\$975	\$1,075	2%	10%
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$216	\$303	N/A	41%
Other General Supplies (615, 660 to 689)	\$0	\$264	\$200	\$300	N/A	50%
Periodicals (650)	\$184	\$210	\$135	\$201	2%	49%
Miscellaneous Objects (876 to 899)	\$434	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$1,593	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Statistical Services (317)	\$0	\$0	\$168	\$0	N/A	-100%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$0	\$0	\$7,000	\$0	N/A	-100%
Purchased Services; Student Transportation Services (510)	\$189	\$0	\$0	\$0	-100%	N/A
Connectivity (744)	\$3,630	\$3,630	\$300	\$0	-100%	-100%
Nonlicensed Employees Temporary Salaries (136)	\$6,387	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$3,444	\$0	N/A	-100%
Overhead and Operational Total	\$2,790,345	\$2,717,826	\$2,794,869	\$3,127,500	3%	12%
Nonoperational						
Redemption of Principal (831)	\$1,420,967	\$1,396,994	\$1,420,031	\$1,415,108	0%	0%
Computer Hardware (741)	\$138,704	\$163,005	\$442,378	\$426,235	32%	-4%
Certified Salaries (110)	\$232,702	\$227,142	\$239,110	\$249,764	2%	4%
Purchased Property Services; Construction Services (450)	\$264,010	\$416,121	\$88,396	\$145,464	-14%	65%
Equipment (730)	\$118,131	\$143,084	\$102,364	\$84,074	-8%	-18%
Purchased Property Services; Rentals (440)	\$60,243	\$55,082	\$62,093	\$67,096	3%	8%
Social Security-Certified Employee Retirement (212)	\$17,802	\$17,377	\$18,292	\$19,095	2%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$8,896	\$9,019	\$11,165	\$11,239	6%	1%
Other Technology Hardware (746)	\$15,938	\$68,598	\$37,609	\$10,224	-11%	-73%
Improvements Other Than Buildings (715)	\$12,606	\$42,380	\$2,285	\$5,522	-19%	142%
Bank Service Charges (871)	\$400	\$0	\$2,000	\$3,100	67%	55%
Other purchased property services (490 to 499)	\$16,606	\$25,785	\$5,750	\$2,340	-39%	-59%
Other Purchased Services (593)	\$0	\$0	\$0	\$2,054	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,323	\$1,302	\$745	\$563	-19%	-24%
Public Employees Retirement Fund (214)	\$107	\$132	\$108	\$385	38%	255%
Social Security-Noncertified Employee Retirement (211)	\$27	\$0	\$0	\$0	-100%	N/A

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Noncertified Salaries (120)	\$352	\$0	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$0	\$0	\$47,279	\$0	N/A	-100%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$5,670	\$0	N/A	-100%
Purchased Professional and Technical Pupil Services (313)	\$11,000	\$0	\$25,000	\$0	-100%	-100%
Interest on Bonds or Notes (832)	\$4,167	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$2,323,981	\$2,566,019	\$2,510,275	\$2,442,261	1%	-3%
Grand Total	\$13,222,903	\$13,463,692	\$13,417,894	\$13,887,889	1%	4%